

HOUSE No. 3561

The Commonwealth of Massachusetts

HOUSE OF REPRESENTATIVES, June 1, 2015.

The committee on Bills in the Third Reading, to whom was referred the Bill relative to the interest rate on sewer assessments in the town of Stoughton (House, No. 3268), reports recommending that the same be amended by substitution of the accompanying bill (House, No. 3561), and that when so amended the same will be correctly drawn.

For the committee,

THEODORE C. SPELIOTIS.

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**In the One Hundred and Eighty-Ninth General Court
(2015-2016)**

An Act relative to the interest rate on sewer assessments in the town of Stoughton.

Be it enacted by the Senate and House of Representatives in General Court assembled, and by the authority of the same, as follows:

1 SECTION 1. Section 6 of chapter 86 of the acts of 1911 is hereby amended by striking
2 out the fourth sentence , as most recently amended by section 1 of chapter 583 of the acts of
3 1981, and inserting in place thereof the following sentence:- For the purpose of fixing the
4 amount of such assessments the board shall determine the value of the special benefit to each of
5 said estates, respectively, from said system or systems of sewers, taking into account all the
6 circumstances of the case; and the proportionate part to be paid by the owners of said estates,
7 respectively, shall be based upon the amount of the special benefit to each estate, determined as
8 aforesaid; and every such owner shall, within 3 months after written notice of such assessment,
9 served on him or on the occupant of his estate, or sent by mail to the last address of such owner
10 known to said board of sewer commissioners, pay the sum so assessed to the collector of taxes of
11 said town; provided, that said board may, and on the written request of any such owner made
12 within the said 3 months shall, apportion such assessment into 10 equal parts or assessments; and
13 said board shall certify such apportionment to the assessors of the town and 1 of said parts or
14 installments, with interest, from the date of commitment to the collector to the date when interest

15 on taxes becomes due and payable, at 5 per cent per annum or, at the election of the town, at a
16 rate equal to 2 per cent above the rate of interest chargeable to the town for the betterment
17 project to which the assessment relates, on the unpaid balance, shall be added by the assessors to
18 the annual tax on such estate for each year next ensuing, until all of said parts have so been
19 added, unless sooner paid as hereinafter provided; and provided, further, that nothing herein
20 contained shall be construed to prevent the payment at any time in 1 payment, notwithstanding
21 its prior apportionment, of any balance of said assessments then remaining unpaid, but interest
22 on such balance at the rate of five per cent per annum or, at the election of the town, at a rate
23 equal to 2 per cent above the rate of interest chargeable to the town for the betterment project to
24 which the assessment relates, shall be paid to the date of such payment, and thereupon the
25 collector of taxes of said town shall receive the same and shall certify such payment or payments
26 to the assessors who shall preserve a record thereof.

27 SECTION 2. Section 7 of said chapter 86, as amended by section 2 of said chapter 583 ,
28 is hereby further amended by striking out the first sentence and inserting in place thereof the
29 following sentence:- An assessment made under the provisions of section 6 shall constitute a lien
30 upon the estate, which shall continue for 3 years after it is made and notice served as above
31 provided, or in case of apportionment, until the expiration of 2 years from the time when the last
32 installment is committed to the collector of taxes; and said assessment, if not paid within 3
33 months after service of said notice, or, if apportioned, within 3 months after any part has become
34 due, may, together with interest thereon at the rate of 5 per cent per annum or, at the election of
35 the town, at a rate equal to 2 per cent above the rate of interest chargeable to the town for the
36 betterment project to which the assessment relates, with incidental costs and expenses, be levied

37 by the collector by sale of such estate, or so much thereof as shall be sufficient to discharge the
38 assessment and interest and intervening charges.

39 SECTION 3. This act shall take effect upon its passage.